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**TESTIMONY IN SUPPORT OF HB186  
INCOME TAX- SUBTRACTION MODIFICATION FOR CENTENARIANS**

Ways & Means Committee  
January 13, 2022

Chair Atterbeary, Vice-Chair Washington and Members of the Committee,

Thank you for the opportunity to testify before you on HB186, Income Tax- Subtraction Modification for Centenarians. The purpose of this bill is to provide a tax credit in the form of a subtraction modification for the first \$50,000 of income received during a tax year for individuals who are at least 100 years of age. This bill will be applicable to all taxable years beginning after December of 2021.

According to the Comptroller's Office, in tax year 2018 there was a total of 850 taxpayers who were 100 years young. Out of those 850 individuals, 410 of them will benefit from the proposed subtraction modification.

HB186 allows us the opportunity to show appreciation for a small percentage of distinguished members of our society who have been blessed with longevity and have demonstrated loyalty to our wonderful state.

For these reasons, I am requesting a favorable report.

With kindest regards,

Benjamin Brooks